



Sales/Use Taxation at the Local Level

A Comparison Between Arizona and Other Select States



Overall



- **Florida:**
 - Single Contact Point and Administration
 - Single Audit
 - Single Tax Base
- **Louisiana:**
 - Multiple Contact Points and Administration
 - Common Online Portal does exist for Parish filings
 - Multiple Audits
 - Single Tax Base
- **Arizona:**
 - Multiple Contact Points
 - Multiple Audits
 - Multiple State and Local Tax Bases



Arizona



- Approx. 620 locations
- 17 Points of Administration
 - State
 - Non-Program Cities (includes RDS return)
 - Software (Vertex Returns) – not supported everywhere
 - **50** returns each month – most are mailed
- Tax Base Differences
 - Food for Home Consumption
 - Prepared Food/Restaurant Classification
 - Commercial Rentals
 - Spec. Builder



Florida



- Approx. 490 locations
- 1 taxing jurisdiction
 - State
 - Software (Vertex Returns)
 - 1 return each month – filed online
- 1 Tax Base



Louisiana



- Approx. 180 locations
- 34 taxing jurisdictions
 - State – filed online
 - Parishes – filed online in one portal
 - 34 returns each month
- 1 Tax Base
- Multiple Audits
 - 3rd-Party Contingent Fee Auditors



Other States



- Heritage Circle K operates in 18 states
 - Most have a local sales tax system similar to Florida
 - Colorado
 - Alabama
- Partial Rates on Food for Home Consumption
 - Georgia
 - North Carolina
 - Tennessee
- Hospitality/Other Returns
 - South Carolina
 - Alabama



Questions?

